

Miscellaneous Disclosures

Agency Title _____ Agency Code _____

90.40.75.A Miscellaneous Disclosures (expressed in dollars)

- (1) Did your agency report any revenue from grants or contributions that were **restricted for capital** purposes (to purchase, construct, or renovate capital assets associated with a specific program)?

No _____ Yes _____

If yes, please provide the following information:

- a) Account in which revenue was recorded
- b) Name of grant/contribution
- c) Revenue Source Codes
- d) Amount

- (2) Does your agency have any **Art Collections, Library Reserve Collections, and/or Museum or Historical Collections** that are not capitalized?

No _____ Yes _____

If yes, please provide a description of the collection and the reasons for not capitalizing these assets.
Refer to Subsection 30.20.22.a.

- (3) Did your agency receive any **donor-restricted endowments**? (Note: Donor restricted endowments are recorded in General Ledger Codes 9530 "Reserved for Permanent Funds – Nonexpendable Portion" and 9531 "Reserved for Permanent Funds – Expendable Portion.")

No _____ Yes _____

If yes, please provide the following information:

- (a) The amounts of net appreciation on investments of donor-restricted endowments that are available for authorization for expenditure, and how those amounts are reported in net assets, and
- (b) The policy for authorizing and spending investment income, such as a spending-rate or total-return rate.

- (4) For encumbrances relating to capital appropriations, does the encumbrance exceed the available fund balance?

No _____ Yes _____

If yes, please provide explanation.